#### REMARKS

Claims 1-9, 11-22, 26, and 27 are pending.

Claims 14-20 stand withdrawn as non-elected and are hereby cancelled without prejudice for presentation in a divisional application.

Claims 1-9, 11-13, 21 and 22 are allowed.

Claims 26 and 27 are rejected.

Claims 26-27 are cancelled without prejudice.

New claim 28 is added.

No new matter is added.

Claims 1-9, 11-13, and 28 remain in the case for consideration.

Applicant requests reconsideration and allowance of the claims in light of the above amendments and following remarks.

## **Allowed Subject Matter**

Applicant thanks the Examiner's indication that claims 1-9, 11-13, 21 and 22 are allowed.

# Claim Rejections - 35 U.S.C. § 103

Claims 26-27 are rejected under 35 U.S.C. 103(a) as being unpatentable over admitted prior art (APA) in view of U.S. Patent No. 6,281,585 to Bothra ("Bothra").

Applicant does not agree with the rejection of claims 26-27. However, to facilitate the allowance of this case, claims 26-27 are cancelled without prejudice.

### **New Claim**

The Examiner indicated in the Reasons for Allowance that the prior art of record does not teach or suggest, singularly or in combination at least the limitation of "stopping etching when a top surface of each etching stopper is exposed..., thereby forming second contact holes, and leaving the capping layers of the plural interconnection lines at substantially the same thickness such that the contact resistances of the plural interconnection lines are substantially uniform."

New claim 28 is also in condition for allowance as it recites, "stopping etching when a top surface of each etching stopper is exposed; removing a portion of each etching stopper exposed by the first contact holes, thereby forming second contact holes, and leaving the capping

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layers of the plural interconnection lines at substantially the same thickness such that the contact resistances of the plural interconnection lines are substantially uniform."

### Conclusion

For the foregoing reasons, reconsideration and allowance of claims 1-9, 11-13, and 28 of the application as amended is requested. The Examiner is encouraged to telephone the undersigned at (503) 222-3613 if it appears that an interview would be helpful in advancing the case.

Respectfully submitted,

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